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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2002, Paragraph 13. (See end of Document for details)

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## S C H E D U L E S

### SCHEDULE 4

#### POOL BETTING DUTY ETC

##### PART 2

###### MINOR AMENDMENTS AND TRANSITIONAL PROVISIONS

###### *Duty charged before 31st March 2002*

- 13 (1) If—
- (a) stake money is paid before 31st March 2002 in respect of a bet to which this paragraph applies, and
  - (b) pool betting duty charged on that money before that date is not paid before 24th April 2002,
- that duty ceases on 24th April 2002 to be charged on that money.
- (2) If—
- (a) stake money is paid before 31st March 2002 in respect of such a bet, and
  - (b) pool betting duty charged on that money before that date is paid before 24th April 2002,
- the person who paid that duty becomes entitled on 24th April 2002 to a credit equal to the amount of the duty.
- (3) Effect is given to such a credit by setting it (until fully utilised) against pool betting duty that the person is liable to pay in respect of accounting periods for the purposes of pool betting duty that begin on or after 31st March 2002 (taking earlier such periods before later ones).
- (4) Such a credit does not—
- (a) carry interest,
  - (b) affect the payability of the duty mentioned in sub-paragraph (2), or
  - (c) entitle any person to any payment in respect of the credit.
- (5) This paragraph applies to a bet if—
- (a) it is a dutiable pool bet for the purposes of a calculation, under the section 7A of the Betting and Gaming Duties Act 1981 inserted by this Schedule, of the amount of a person's net pool betting receipts for any accounting period, and
  - (b) it is made before 31st March 2002 but all the events to which it relates take place on or after that date.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 13.